

every hired clerk and factor of five shillings for every hundred pounds of the yearly profit of such practice, wages, or factorage. (y) A tax was also imposed upon all free able-bodied unmarried adult males, under fifty years of age; (z) and similar taxes were imposed upon other descriptions of persons. (a)

In what light are such taxes to be regarded? Are they to be considered as poll, or capitation taxes, or taxes upon property, or upon wages or profits? or can they be considered as falling within any of the restrictions of this article? The persons on whom these taxes were imposed, certainly could not be deemed *paupers*; yet the law itself, directing the assessment, impliedly admits, that it was not a contribution of their proportion of public taxes according to their actual worth in *property*; nor is it intimated, in any of the acts by which they were imposed, that those taxes were imposed with a political view for the benefit of the community.

It appears, then, from this article of the Declaration of Rights, that it must be regarded as a constitutional duty of the General Assembly so to lay all taxes as that they shall bear upon each person in exact proportion to his actual worth in real or personal property; but it is presumed, that this rule extends only to such taxes as may be laid to raise a revenue to the state, not to assessments for mere county or local purposes. A land tax assessed according to a general valuation, however equal it may be at first, must soon become unequal; and as to prevent its becoming so would require the constant and painful attention of the government to all the variations in the condition of every different farm in the country; (b) this constitutional rule cannot be so interpreted as to require that the contribution of each citizen should be in exact mathematical proportion to his actual worth in property; because to keep all taxes so continually and exactly proportioned, would be impossible; and therefore it can only be necessary that an assessment should be made from time to time according to as close an approximation to an exact proportion as, under all circumstances, is entirely practicable. (c)

This general rule, if it had been suffered to stand unqualified,

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(y) February, 1777, ch. 22, s. 5 and 6.—(z) October, 1778, ch. 7, s. 48; November, 1779, ch. 35, s. 57; October, 1780, ch. 25, s. 62; November, 1781, ch. 4, s. 66; November, 1782, ch. 6, s. 47; November, 1783, ch. 17, s. 35; 1784, ch. 56, s. 38; 1785, ch. 83, s. 16.—(a) 1790, ch. 33; *Egan v. Charles County Court*, 3 H. & McH. 169.—(b) *Smith's Weal. Nations*, b. 5, c. 2, pt. 2; *Gibbon's Decl. and Fall Rom. Emp.* ch. 17.—(c) 1785, ch. 33, s. 1.